

AGENCY			
CYCLE		SYSTEM	
PREPARED BY			

6.2.4.3.2	Petty Cash	Effective Date:	July 1, 1991		
		YES	NO	N/A	
6.2.4.3.2.a	Are petty cash accounts other than change accounts established and maintained as bank checking accounts whenever possible?				
6.2.4.3.2.b	Are petty cash accounts accounted for on an imprest basis?				
6.2.4.3.2.c	Is responsibility for each petty cash account vested in only one person?				
6.2.4.3.2.d	Are only original vouchers or receipts (no photocopies) used to support petty cash disbursements?				
6.2.4.3.2.e	Are petty cash checking accounts reconciled monthly by a person other than the custodian?				
6.2.4.3.2.f	Are surprise counts of petty cash made periodically by a person other than the custodian?				
6.2.4.3.2.g	If a postage meter is used:				
	• Is a postage meter book properly maintained?				
	• Are purchases of postage made only by check?				
	• Are purchases of postage which were credited to a meter regularly confirmed with the Post Office?				
	• Are purchases of postage compared periodically to postage meter usage?				
6.2.4.3.2.h	If a postage meter is not used, are proper controls exercised over postage stamps?				